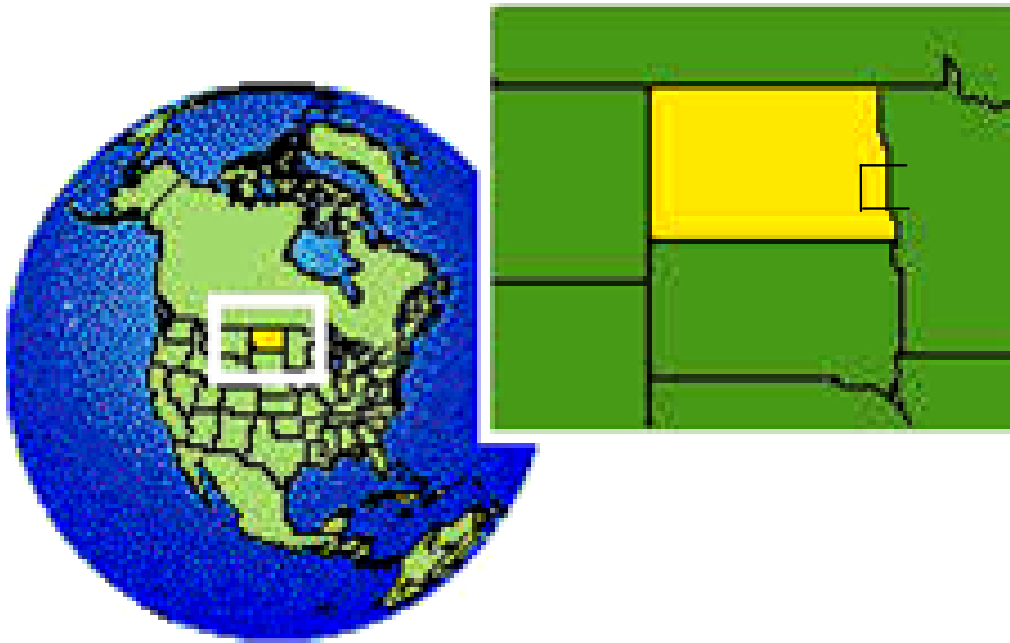


# *Cass County*

*North Dakota*



## *Popular Report*

*A Financial Summary for its Citizens*

*Fiscal Year Ended December 31, 2001*

## Site Plan



On the eastern border of Glacial Lake Agassiz, a massive ice-dammed lake developed at the end of the last ice age. As Glacial Lake Agassiz drained, it deposited clay rich soils that are among the richest in the world, supporting wheat, barley, sugar beets and sunflowers.



located in the metro area.



According to the 2000 census, the population of Cass County has increased by 20% since 1990. Most of this increase is due to the growth of Fargo, the county seat and largest city in the county and state is Fargo with a population of 90,599. In the past few years, several magazines have proclaimed this area as a great place to live and work, and in June of 2000 the National Civic League named Fargo-Moorhead an All-American City. This designation just confirmed what its citizens have always known.....



*The Red River Valley's riches are not just in the soil!*



This Popular Report provides an overview of the operations of Cass County's constitutional offices:

- Board of County Commissioners
- Auditor
- Treasurer
- County Recorder
- Sheriff
- State's Attorney



This report also presents an overview of each county department. The presentation reflects the county's governmental operations.

Governmental operations are those primarily supported by tax dollars for services such as law enforcement, social welfare and highways and bridges. The governmental category can be further subdivided between operations and capital activities. Capital project activities are dollars spent to construct, acquire or improve major facilities of the government.

Financial information in this report includes the governmental and proprietary funds of the county and has been summarized from Cass County's Comprehensive Annual Financial Report (CAFR). It includes a condensed balance sheet, condensed statements of revenues and expenditures, an overview of county functions and historical data. This report does not include financial information about the county's component units. The component units consist of the four Water Resource Districts — Southeast Cass, North Cass, Maple River and Rush River; and the Cass County Vector Control District and Noxious Weed District. Because this report does not include the component units and the information is summarized, the Popular Report is not prepared in accordance with generally accepted accounting principles.

Complete financial information on the individual Water Resource Districts can be obtained at Water Resource Districts, P.O. Box 5012, West Fargo, ND 58078. Complete financial information for the Cass County Vector Control and Noxious Weed Districts can be obtained at the Cass County Auditor's Office, P.O. Box 2806, Fargo, ND 58108. The county's Comprehensive Annual Financial Statement (CAFR) can be obtained at the Cass County Auditor's Office, P.O. Box 2806, Fargo, ND 58108.

#### *2001 Highlights:*

- ♦ Cass County received its 8<sup>th</sup> consecutive Certificate of Achievement for Excellence in Financial Reporting from GFOA for the 2000 Comprehensive Annual Financial Report.
- ♦ On June 4th, in Washington D.C., U.S. Secretary Ann Veneman awarded a Secretary's Honor Award to Brad Cogdill, Cass County Extension Agent, for helping area residents cope with flooded fields and homes. The award, the most prestigious given by the USDA, was for 'outstanding level of accomplishment in an emergency situation.'
- ♦ In December, Cass County became the first North Dakota county to subscribe to GovDoc.com. This program allows county residents to subscribe to county documents and notifications and receive them by e-mail. Individuals can personalize their own site and receive only those items they're interested in - job seekers can receive immediate notification of openings or civic minded citizens can receive agendas of upcoming commission meetings or minutes of meetings. There is no cost to county residents for this service. The new county website is [www.casscountygov.com](http://www.casscountygov.com).



# Award for Outstanding Achievement in Popular Annual Financial Reporting



PRESENTED TO

**CASS COUNTY  
GOVERNMENT,  
NORTH DAKOTA**

**For the fiscal year ending  
December 31, 2000**



*Thomas A. Brown*  
President  
*Jeffrey L. Esser*



The Government Finance Officers Association of the United States and Canada (GFOA) has given an award for Outstanding Achievement in Popular annual Financial Reporting to Cass County Government for its Popular Annual Financial Report for the fiscal year ended December 31, 2000. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.



In order to receive an Award for Outstanding Achievement in Popular Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.



An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Cass County Government has received a Popular Award for the last two consecutive years. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



# *Cass County Government*

Cass County government operates under a Home Rule Charter passed by the voters in 1994. The County Commission is made up of five residents representing districts, elected at-large by the county voters. The Commissioners' offices are in the Cass County Courthouse where public meetings are held.

In addition to the County Commissioners, voters elect five constitutional officers: Auditor, Treasurer, County Recorder, Sheriff and State's Attorney.

Proprietary operations, called internal service funds, include services provided internally on a cost-

<b>Cass County Government</b>				
<b>Balance Sheet</b>				
	Governmental	Proprietary	Total FY 2001	Total FY 2000
<b>Assets</b>				
Cash & investments	\$ 14,012,425	\$ 748,355	\$ 14,760,780	\$ 16,235,208
Receivables	680,731	2,839	683,570	1,004,074
Other assets	4,057,979	-	4,057,979	3,502,124
Property, plant and equipment	23,905,838	29,718	23,935,556	20,669,653
<b>Total assets</b>	<b>42,656,973</b>	<b>780,912</b>	<b>43,437,885</b>	<b>41,411,059</b>
<b>Liabilities</b>				
Payable	2,289,612	12,103	2,301,715	1,644,032
Deferred revenues	5,201,762	239,869	5,441,631	4,743,095
Leases, notes & payables	292,457	-	292,457	223,183
Bonds payable	555,000	-	555,000	690,957
<b>Total liabilities</b>	<b>8,338,831</b>	<b>251,972</b>	<b>8,590,803</b>	<b>7,301,267</b>
<b>Equity</b>				
Contributed capital	-	10,000	10,000	10,000
Investment in fixed assets	23,905,838	-	23,905,838	20,624,385
Fund Balance/Retained earnings	10,412,304	518,940	10,931,244	13,475,407
<b>Total equity</b>	<b>34,318,142</b>	<b>528,940</b>	<b>34,847,082</b>	<b>34,109,792</b>
<b>Total liabilities &amp; equity</b>	<b>\$ 42,656,973</b>	<b>\$ 780,912</b>	<b>\$ 43,437,885</b>	<b>\$ 41,411,059</b>

reimbursement basis. The county has three internal service funds: Health Insurance Trust, Motor Pool Trust and Telephone Trust.





## General Government

The governmental operations of the county include the following funds:

**The General Fund** accounts for resources obtained and used for services traditionally provided by county government, except those that are required legally or by sound management to be accounted for in another fund.

**Special Revenue Funds** are used to account for revenues that are legally restricted to expenditures for particular purposes. The county has several special revenue funds:



- |                              |                                     |
|------------------------------|-------------------------------------|
| ◆ Human Services             | ◆ State's Attorney Asset Forfeiture |
| ◆ County Road & Bridge       | ◆ Senior Citizens                   |
| ◆ Special 10 Mill Road       | ◆ Job Development                   |
| ◆ Veterans Service Office    | ◆ 911 Service Land-Lines            |
| ◆ Sheriff's Asset Forfeiture | ◆ 911 Service Wireless              |
| ◆ JAIBG Fund                 | ◆ Emergency Fund                    |
| ◆ Sheriff Block Grant Fund   | ◆ NDRIN - County Recorder           |
| ◆ Jail Commissary            | ◆ Document Preservation             |
| ◆ Hazardous Plan/Response    | ◆ County Park                       |
| ◆ Valley Water Rescue        | ◆ Federal Disaster Aid              |

**Debt Service Funds** accumulate the resources used to pay the principal and interest on general long-term debt. The debt service funds include:

- |                            |                             |
|----------------------------|-----------------------------|
| ◆ Round Hill Subdivision   | ◆ Windsor Green Subdivision |
| ◆ Holmen's 3rd Subdivision | ◆ Sleepy Hollow Subdivision |
| ◆ Borderud's Subdivision   | ◆ Forest River Subdivision  |

(The subdivision funds are used to accumulate resources for improvements in specific subdivisions.)

**Capital Project Funds** account for the acquisition and construction of major capital facilities. The following are the county's capital project funds:

- |                            |                                   |
|----------------------------|-----------------------------------|
| ◆ Future Building          | ◆ Round Hill Subdivision          |
| ◆ County Jail Building     | ◆ Holmen's 3rd Subdivision        |
| ◆ Forest River Subdivision | ◆ Register of Deeds Grant Project |

*General*

*Gov-*

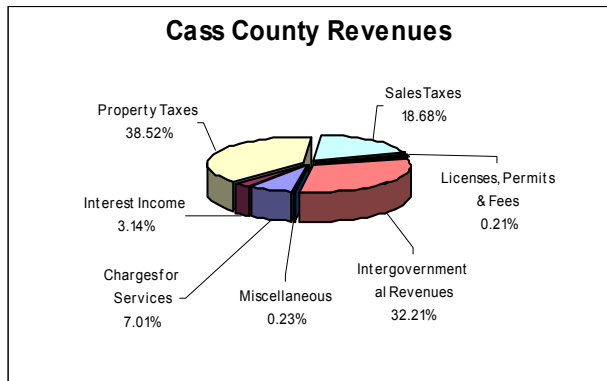


## *Government Revenues*

The following schedule presents a summary of revenues for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds for fiscal years 2000 and 2001. The mill rate has continued to decline: from 68.20 mills in 2000 and to 66.37 mills in 2001. Despite this decrease, property tax revenues increased in 2001 by \$605,000, mainly due to an increase of over \$16 million in taxable valuation. In 2002 taxable value increased again by almost \$19 million. Tax collections remain strong with over 94% collected by December 31, 2001.

Revenues	2001	2000	Increase (Decrease)
Property taxes	\$ 15,354,483	\$ 14,749,519	\$ 604,964
General sales tax	7,446,707	6,798,056	648,651
Intergovernmental revenues	12,839,214	12,132,538	706,676
Licenses, permits & fees	83,476	9,921	73,555
Charges for services	2,794,182	1,748,851	1,045,331
Miscellaneous	1,342,492	1,332,803	9,689
<b>Total revenues</b>	<b>\$ 39,860,554</b>	<b>\$ 36,771,689</b>	<b>\$ 3,088,865</b>

The pie chart represents revenues that fund the general governmental operations. Property taxes and intergovernmental revenues continue to make up the bulk of county funds with over 70% of total revenues. The majority of intergovernmental revenues are from the State of North Dakota and consist of payments from the State Aid Fund, which is a sharing of sales tax revenues; Highway Distribution Funds, which is a sharing of gas tax revenues; and Human Service reimbursements for social programs. Intergovernmental revenues increased from 2000 to 2001 as the county completed, and received reimbursement for, recovery efforts from the 2001 flood.



Charges for service increased due to a construction project that was reimbursed by the City of

Fargo. Sales tax revenues are used to fund the construction and initial start-up of the new county jail and will expire on September 30, 2003.

## *General Government Expenditures*

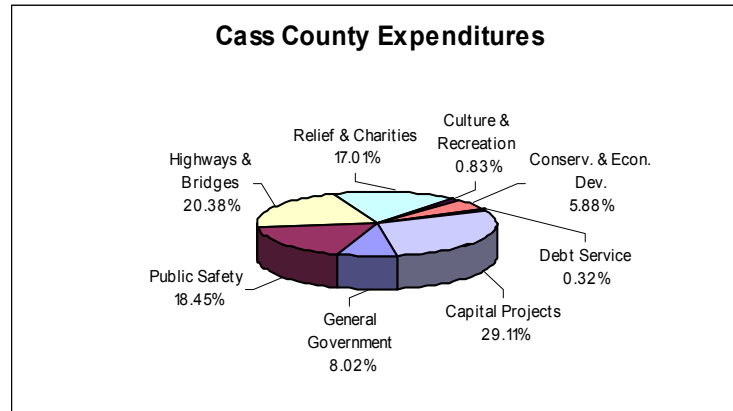
This schedule presents a summary of expenditures for governmental operations. The expenditures for Conservation and Economic Development reflect flood recovery efforts that are administered by the Lake Agassiz Regional Council. These efforts are for the recovery of the flood of 2001.

Expenditures	2001	2000	Increase/Decrease
General government	\$ 3,432,683	\$ 3,371,416	\$ 61,267
Public safety	7,894,722	8,032,353	(137,631)
Public works	8,718,962	7,620,498	1,098,464
Human services	7,277,875	6,743,414	534,461
Culture & recreation	353,994	348,016	5,978
Conservation & Economic development	2,515,423	1,854,005	661,418
Capital outlay	12,452,426	3,346,741	9,105,685
Debt service	138,011	668,131	(530,120)
<b>Total Expenditures</b>	<b>\$ 42,784,096</b>	<b>\$ 31,984,574</b>	<b>\$ 10,799,522</b>



The decrease in debt service was due to paying off a bond issue in February of 2000. The increase in capital projects outlay is due to the first full year of construction on the new county jail. Construction costs for the new jail are funded by a 1/2% sales tax. The new jail is expected to open in September 2002. The increase in public works was due to recovery efforts caused by the spring flood of 2001.

The pie chart illustrates the expenditures of general governmental operations. Public Safety, public works and human services account for 56% of total expenditures. Public safety includes the Sheriff's Office, Jail operations and the State's Attorney office. The 10 Mill Road Fund and the Road and Bridge Fund make up public works. Human services consist of program expense and administrative costs of providing assistance to the county's most vulnerable residents. Most, but not all, of these programs are mandated by either state or federal governments.



The General government includes the County Commission and constitutional offices of the County Auditor, County Treasurer and County Recorder. Also included in this category are other offices concerned with general operations of the county, such as Tax Assessor, Information Services, County Coordinator and Veteran's Service.

## *Governing Board*

A board of five commissioners governs the county. The Board of Commissioners has plenary power to enact ordinances and resolution. Among the powers granted this body in the home rule charter are:

- ◆ Levy taxes
- ◆ Make Appropriations
- ◆ Approve the payment of bills
- ◆ Grant certain licenses
- ◆ Set salaries
- ◆ Authorize bond issues
- ◆ Approve the annual budget
- ◆ Appoint county officials who are not elected, and members of certain committees and boards

The Commissioners' budget includes funding for several public service agencies: Rural Cass County Ambulance and Rescue Association, Fargo Cass Public Health, Red River Valley Fair, Cass County Historical Society and the Humane Society.

The Commissioners' offices are in the county courthouse at 211 9<sup>th</sup> Street South, Fargo, ND where the commission meetings are held.

Budget	\$ 1,170,175
Expenditures	1,150,244
Under Budget	\$ (19,931)





Currently, the Board of Commissioners consist of:

Scott Wagner  
Donna Schneider  
Alon Wieland, Chairman  
Robyn Sorum  
John Meyer



The Board meets the first and third Monday of each month. Meetings are open to the public. Minutes and agendas are published in The Forum or can be viewed at the County's website <http://www.casscountygov.com>.

### *Auditor*

The auditor's office has been called the catch-all for miscellaneous duties required by state law. Among the responsibilities of the county auditor are chief financial officer, executive secretary of the county commission, property tax administrator and election administrator.

As chief financial officer, the auditor oversees all fiscal activities of the county. These activities include controlling county funds. The auditor disburses funds and must ensure that all expenditures are legal, budgeted and in accordance with county policy and procedures. The auditor also prepares the county budget and the financial statements of all county entities. As property tax administrator, the auditor collects the budgets for each taxing entity in the county, reviews the budgets and computes the mill levies. The auditor also administers all countywide elections.

Budget	\$ 414,166
Expenditures	388,644
Under Budget	\$ (25,522)

*Michael Montplaisir* has been the County Auditor since January of 1991.

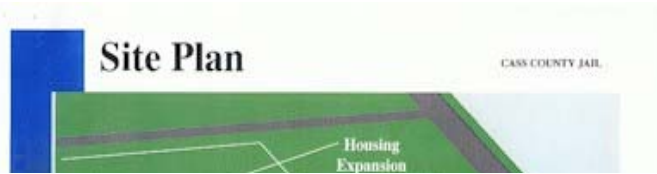
### *Treasurer*



The treasurer serves as the central collection point for all funds received by the county. Payments range from tax collections and fines to charges for services. Tax collections remain strong with 94% of the current taxes collected by December 31, 2001. The treasurer is also responsible for investing the county's funds in securities as authorized by state statute. The treasurer's office also issues marriage licenses and certified copies of death certificates.

Budget	\$ 226,776
Expenditures	217,494
Under Budget	\$ (9,282)

*Charlotte Sandvik* has been the County Treasurer since May 1991.



## State's Attorney

Budget	\$ 1,147,329
Expenditures	1,119,923
Under Budget	\$ (27,406)

The state's attorney is the chief law enforcement officer in the county. This office represents the county in civil litigation and prosecutes offenders of state law. The state's attorney also provides legal advice and opinions to county, township and school officials and various county boards.

Birch Burdick was elected State's Attorney in 1998.

## County Recorder

The county recorder's duties include recording deeds and other instruments affecting title to real estate, chattel mortgages, bills of sale, liens and all other instruments authorized by law to be recorded. The county recorder is the custodian of all instruments filed with them and of all records of the office.

Budget	\$ 368,330
Expenditures	339,820
Under budget	\$ (28,510)

Deanna Kensrud is the County Recorder. She has been in office since July of 1974.

## Sheriff

The sheriff is the county's chief peace officer. His duties are to preserve peace in the county, to make arrests, to administer the jail, to care for and transport prisoners, and to serve all criminal and civil papers.

Budget	\$ 5,372,876
Expenditures	5,206,351
Under Budget	\$ (166,525)

The Juvenile Detention Center is also under the supervision of the county sheriff. This center is a short term holding facility for juveniles between the ages of 12 and 17 years of age who are awaiting court hearings or transportation.

Donald Rudnick has served as the County Sheriff since 1979.

## Appointed Offices

### County Coordinator

The county coordinator is responsible for ensuring the effective delivery of county services. The coordinator makes recommendations to the board of commissioners, implements its policies and manages the personnel office and the building and grounds staff.



Budget	\$ 830,645
Expenditures	810,407
Under Budget	\$ (20,238)

Bonnie Johnson has been the County Coordinator since 1990. She holds a master's degree in public and human service administration from Minnesota State University-Moorhead.

Many of the policies and procedures regarding Cass County Government administration can be found on the Cass County website: [www.casscountygov.com](http://www.casscountygov.com)



### *Director of Equalization*

The Director of Tax Equalization helps local assessors ensure that uniform methods and procedures for property assessments are used throughout the county. They also levy and collect taxes on all mobile homes in the county.

Budget	\$ 116,771
Expenditures	104,429
Under Budget	\$ (12,342)

Francis Klein has been the Director of Equalization since 1988.

### *County Extension Service*



This is the county office of the NDSU Extension Service. Their mission is to improve quality of life through education and service. The services of the county extension office include agriculture, horticulture, human development, food and nutrition, and 4-H youth development. They work with local agencies, organizations and individuals, both rural and urban.

Budget	\$ 342,533
Expenditures	317,902
Under Budget	\$ (24,631)

Brad Cogdill heads this department.

### *Veteran's Service Office*

Budget	\$ 136,323
Expenditures	132,180
Under Budget	\$ (4,143)

The veteran's service officer acquaints veterans and families of veterans with state and federal laws that concern them. This office assists with such matters as pensions, military records, VA benefits, proofs of service, burial and death payments. These services are not only offered to veterans but also widows, orphans, and dependents of veterans.

James Brent has been the Veteran's Service Officer since

1996.

### *Information Service*



This office is responsible for all computer and network related services provided to county employees and departments. It is responsible for network and PC support at the Cass County Courthouse, the Annex and the Cass County Road Department in West Fargo.

Budget	\$ 709,927
Expenditures	659,070
Under Budget	\$ (50,857)

This office is also responsible for coordinating network access for local and state government entities. The 'Audix-Voice Mail' phone service is also run through this department.



### Regional Child Support

This office enforces the collection of child support payments for a six-county area that includes Cass, Richland, Ransom, Sargeant, Steele and Traill counties. The responsibilities include establishing paternity, locating absent parents, and establishing, enforcing and reviewing child support orders. All services are automatically provided to families who receive Aid to Families with Dependent Children (AFDC). Identical services are provided to non-AFDC families upon request. This office is under the supervision of the State's Attorney.

Budget	\$ 1,100,244
Expenditures	1,052,986
Under budget	\$ (47,258)



Kathy Ziegelmann has been the director of this office since 1992.



### Social Services

Cass County social services provide services that are designated by public statute or policy to vulnerable children, adults and families so that they may secure or maintain self-sufficiency. The two major program areas are social services and economic assistance. The agency is directly responsible to the Cass County Social Service Board which consists of all five county commissioners and two non-voting advisory members.



Budget	\$ 7,770,477
Expenditures	7,277,875
Under budget	\$ (492,602)

Kathy Hogan has been Social Service Director since 1990.

### Road Department

The county engineer is responsible for constructing and maintaining the County's 311 bridges and 625 miles of paved and gravel roads. Administrations, finance and road improvements are the major areas of this department. In addition, the county engineer supervises weed and vector control as well as county planning services. This budget includes the County Road and Bridge Fund and the Special 10 Mill Road Fund.

Budget	\$ 8,973,073
Expenditures	8,718,962
Under budget	\$ (254,111)



Keith Berndt has been the County Engineer since 1992. On April 20, 1999, the people of Cass County voted overwhelmingly to build a new jail. Construction began in the summer of 2000. The





# Cass County Jail



jail is expected to cost approximately \$24 million. Construction is estimated at \$18 million. Other costs including land, equipment, furnishings and the cost of opening the facility are projected at another \$6 million. A ½ % sales tax was authorized to finance the construction and by the spring of 2002, the sales tax had generated almost \$18 million. By the time the jail opens in September of 2002, it will be almost paid in full. Although the sales tax is set to run through September 2003, it is anticipated that it will be discontinued in March of 2003.

The new jail will have:

- ◆ Single occupancy cells and dormitory-type facilities.
- ◆ 123,108 square feet, easily expandable for future housing pods.
- ◆ Secure entrance to drop off and pick up prisoners.
- ◆ Interlocked security vestibules.
- ◆ Separate parking lot for visitors and staff.
- ◆ Security grade furnishings.
- ◆ Constant inmate observation and interaction.
- ◆ A large kitchen built for future expansion, can accommodate 600 inmates.



Dorm-type housing

In June 2002, United States Marshal Brian C. Berg presented a \$250,000 check to the Cass County Commission. These funds are part of a Cooperative Agreement Program between the Cass County Sheriff's Department and the U.S. Marshal Service. With this agreement, for the next 20 years, the Cass County Jail guarantees 10 beds per day for the housing of federal prisoners. In addition, The U.S. government will pay a per diem rate as prisoners are housed.



Single occupancy cell



Visitor's stations

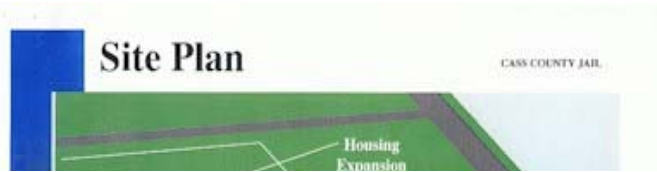


Kitchen

Newsletters about the construction of the new Cass County Jail are available on the first working day of each month on the Cass County website:

Website: [www.casscountygov.com](http://www.casscountygov.com)





## How to Contact Cass County Government

### County Offices:

Cass County Auditor  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5600  
auditor@co.cass.nd.us

Cass County Commission Office  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5609  
701-241-5610  
commission@co.cass.nd.us

Cass County Coordinator  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5720  
coordinator@co.cass.nd.us

Cass County Extension Services  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5700  
cass@ndsuxext.nodak.edu

Cass County Recorder  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5620  
recorder@co.cass.nd.us

Cass County Sheriff  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5800  
sheriff@co.cass.nd.us

Cass County Social Services  
Cass County Annex  
PO Box 2986  
Fargo ND 58108-2986  
701-241-5761  
socialservice@co.cass.nd.us

Cass County State's Attorney  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5850  
attorney@co.cass.nd.us

Tax Equalization Director  
(County Assessor)  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5616  
assessor@co.cass.nd.us

Cass County Treasurer  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5611  
treasurer@co.cass.nd.us

Regional Child Support Enforcement  
Cass County Courthouse  
PO Box 2806  
Fargo ND 58108-2806  
701-241-5640  
regional@co.cass.nd.us

Other Contacts:  
District Court 701-241-5680  
Water Resources 701-281-0223  
Weed/Vector Control 701-282-5487

